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RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.

Monroe, Louisiana

Annual Financial Report

For the Year Ended September 30, 1966

(With Audit Report Thereon)

Annual Financial Report of the Red River Delta Law Enforcement Planning Council, Inc. for the year ended September 30, 1966. A copy of the report and financial statements has been furnished to the Council, as required, and it is recommended that the Council be authorized to accept the same. The amount available for the year ended September 30, 1966 is \$10,000.00. The report is available for review at the office of the Auditor General, State of Louisiana, at the office of the State Auditor of Accounts.

Approved: Date 4-2-77

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Ponchartraine, Louisiana

For the Year Ended September 30, 1998

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TOM MILHOAN
Certified Public Accountant

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**INDEPENDENT AUDITOR'S COMBINED REPORT ON THE
BASIC FINANCIAL STATEMENTS AND THE
SCHEDULE OF FEDERAL AWARDS**

To the Board of Directors
Red River Delta Law Enforcement
Planning Council, Inc.
Pineville, Louisiana

I have audited the accompanying balance sheet of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of September 30, 1986, and the related statements of support and revenue, expenses and fund balance, and cash flows for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Red River Delta Law Enforcement Planning Council, Inc. as of September 30, 1986, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated March 11, 1987 on my examination of Red River Delta Law Enforcement Planning Council, Inc. internal control structure and a report dated March 11, 1987 on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the basic financial statements of Red River Delta Law Enforcement Planning Council, Inc. taken as a whole. The accompanying Schedule of Federal Awards for the year ended September 30, 1986, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Tom M. Milhoan

Bossierite, Louisiana
March 11, 1987

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

Balance Sheet
September 30, 1990
(With Comparative Totals for September 30, 1989)

	September 30, 1990		Total All Funds	Sept. 30, 1989 Total
	Operating Funds (Unrestricted)	Class Funds (Restricted)		
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 42,476	\$ -	\$ 42,476	\$ 42,716
Accounts Receivable:				
Fee Funds Unrestricted Operating Funds	-	56,479	56,474	54,379
Membership/Don.	7,600	-	7,600	4,100
Federal and State Grants	-	2,956	2,956	13,887
Prepaid Expenses	4,627	-	4,627	3,458
Total Current Assets	54,693	59,435	114,128	118,439
Property and Equipment:				
Land and Building	118,514	-	118,514	118,514
Furniture and Equipment	141,448	-	141,448	125,147
Less: Accumulated Depreciation	(120,279)	-	(120,279)	(78,988)
Property and Equipment, Net	139,683	-	139,683	164,673
TOTAL ASSETS	\$248,069	\$ 59,435	\$307,504	\$283,112
LIABILITIES AND FUND BALANCES				
Current Liabilities:				
Accounts Payable	\$ -	\$ 23,733	\$ 23,733	\$ 44,876
State Payable - Current	3,292	-	3,292	7,073
State Payable - Short-term	28,898	-	28,898	28,898
Accrued Expenses	2,504	488	3,254	4,400
Due to Restricted-Class Funds	58,274	-	58,274	61,278
Unfunded Revenues	17,103	1,878	18,981	23,617
Program Income	-	882	882	623
Total Current Liabilities	109,561	26,881	136,442	159,885
Long-Term Liabilities:				
Long-Term Debt	44,284	-	44,284	49,432
Accrued Annual Leave	17,138	-	17,138	17,279
Total Long-Term Liabilities	61,422	-	61,422	66,711
TOTAL LIABILITIES	169,983	26,881	196,864	226,596
Fund Balance - Unrestricted	89,811	-	89,811	71,688
TOTAL LIABILITIES AND FUND BALANCES	\$248,069	\$ 59,435	\$307,504	\$283,112

The accompanying notes are an integral part of these financial statements.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Statement of Support and Revenue, Expenses, and Fund Balances
For the Year Ended September 30, 1995
 (With Comparative Totals for September 30, 1994)

	Operating Funds Unclassified	Grant Funds Restricted	Total All Funds	September 30, 1994 Total
SUPPORT AND REVENUE:				
Membership Fees	\$ 25,000	\$ -	\$ 25,000	\$ 25,000
Administrative Fee - Mediana Contract	10,000	-	10,000	10,000
Interest Income	2,525	-	2,525	1,250
Other Income	4,297	-	4,297	13,750
Real Income	8,988	-	8,988	7,894
Federal and State Grants				
Specialty Vehicle Reimbursement	-	-	-	11,800
Fuel Reimbursement	-	54,000	54,000	48,688
D.A.R.E. Program	-	32,717	32,717	156,889
Drug Court Administration	-	36,097	36,097	33,866
Drug Free	-	24,329	24,329	49,746
State Training Center	-	179,121	179,121	83,738
Police Training	-	21,000	21,000	48,720
LRP Planning Funds	-	6,676	6,676	6,676
Basic and Continual Officer Training	-	44,300	44,300	52,500
TOTAL SUPPORT AND REVENUE	180,778	483,933	664,711	583,778
EXPENSES:				
Salaries	49,538	119,903	169,441	148,737
Employee Insurance and Taxes	12,400	10,600	23,000	19,710
Retirement Plan	6,610	-	6,610	12,000
Office Supplies and Expense	15,697	17,941	33,638	33,332
Rent	-	8,948	8,948	7,894
Interest	6,200	-	6,200	6,672
Automobile Operating Cost	3,817	9,438	13,255	11,268
Depreciation	29,020	-	29,020	18,297
Professional Fees	14,746	71,621	86,367	86,289
Miscellaneous	224	2,909	3,133	1,492
Meeting and Office Expense	1,968	1,797	3,765	12,580
Business/Grant Allocation	(7,111)	-	(7,111)	(14,811)
Travel	3,000	48,948	51,948	38,211
Business Specialized Training	-	61,180	61,180	463,130
Consultant Services - Training	-	11,808	11,808	36,363
Supplies and Other Training Expenses	-	1,602	1,602	1,602
D.A.R.E. Salaries	-	-	-	(1,381)
TOTAL EXPENSES	117,234	387,228	504,462	271,178
Excess of Support and Revenue Over (Under) Expenses Before Capital Additions	(11,004)	(9,297)	(1,207)	(1,191)
Capital Additions	-	(16,267)	(16,267)	(16,170)
Excess of Support and Revenue Over (Under) Expenses After Capital Additions	(11,004)	-	(11,004)	(1,786)
Fund Balances, Beginning of Year	71,034	-	71,034	38,846
Fund Transfers - Purchase of Equipment	36,297	-	36,297	34,177
Fund Balances, End of Year	\$ 60,030	\$ -	\$ 60,030	\$ 71,034

The accompanying notes are an integral part of these financial statements.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Ferriday, Louisiana

Statement of Cash Flows
For the Year Ended September 30, 1996

	Operating Funds	Grant Funds	Total Cash
	Increased	Decreased	
CASH FLOWS FROM OPERATING ACTIVITIES			
Excess of Support and Revenue Over Expenses	\$ (1,207)	\$ -	\$ (1,207)
Adjustments to reconcile net income to net cash provided (used) by operating activities:			
Depreciation	24,214	-	24,214
Changes/Reversal in: Due from (to) other level Operating Funds	-	(2,000)	(2,000)
Accounts Receivable	(6,000)	11,500	5,500
Prepaid Expenses	(1,934)	-	(1,934)
Revenue/Reversal in: Due to (from) other level Funds	5,100	-	5,100
Accounts Payable	-	30,871	30,871
Accrued Liabilities	1,711	(1,000)	711
Expired Revenue	9,613	(11,000)	(1,387)
Program Income	-	334	334
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	11,219	-	11,219
CASH USE FROM INVESTING ACTIVITIES			
Purchase of Equipment	(26,800)	-	(26,800)
NET CASH USED BY INVESTING ACTIVITIES	(26,800)	-	(26,800)
CASH FLOW FROM FINANCING ACTIVITIES			
Note Issuance	(8,700)	-	(8,700)
NET CASH USED BY FINANCING ACTIVITIES	(8,700)	-	(8,700)
NET INCREASE (DECREASE) IN CASH	1,719	-	1,719
CASH AT BEGINNING OF YEAR	1,550	1,000	2,550
CASH AT END OF YEAR	3,269	1,000	4,269

SUPPLEMENTAL DISCLOSURES

Operating activities reflect interest paid of \$6,111.

The accompanying notes are an integral part of these financial statements.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 1996

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Red River Delta Law Enforcement Planning Council, Inc. (hereinafter referred to as Red River Delta), is a not-for-profit corporation, organized in 1976 under Louisiana Corporation Statutes. The Corporation, acting under the authority of the Louisiana Commission on Law Enforcement and the Administration of Criminal Justice, as provided in Louisiana Revised Statutes (31:289-et seq), provides planning, assistance, and advice on criminal justice activities and projects to the various local law enforcement agencies within the parishes of Assumption, Calcasieu, Calumet, Iberville, Lafayette, Rapides, Terrestre, and Winn.

Fund Accounting

The assets, liabilities, and fund balances have been recorded on the fund basis of accounting from the organization's records that are maintained on a program account basis. Generally accepted accounting principles require the accounts to be maintained in accordance with the principles of fund accounting. This is a procedure by which activities for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified.

The assets, liabilities, and fund balances are reported in two fund groups. The unrestricted operating fund represent the portion of expendable funds that are available for support of operations and are designated for specific purposes by action of the board of directors. The restricted grant funds may only be utilized in accordance with purposes established by the terms of such funds.

Support and Revenue

Membership dues and a contractual agreement with Northwest Law Enforcement Planning Agency, Inc. (Northwest) are the primary sources of unrestricted operating funds. A schedule of dues for each parish is adopted annually by the Board of Directors. Under the contract with Northwest, Red River Delta serves as the operating staff of Northwest and performs the basic duties of office administration, planning and grant administration. Northwest compensates Red River Delta at the rate of \$38,000 per year plus any grant reimbursements from the Juvenile Justice and Delinquency Prevention programs. The contract is written annually, and the current agreement extends through June 30, 1997. The agreement provides for alteration or cancellation by either party upon thirty days notice.

The restricted grant funds consist primarily of subgrants approved by the Governor of the State of Louisiana, administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCEAJ), to be used for specific programs. These subgrants, funded by Federal and state agencies, are used primarily to provide specialized training to local law enforcement personnel in the areas of crime prevention and control, and to administer juvenile justice programs. Grant applications submitted to LCEAJ for approval require specific information and budgets as to the use of these grant funds. Certain grants allow for the reimbursement of salary expense and the use of office space for approved grant personnel in the administration of the grant programs by Red River Delta.

(Continued)

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 1996

Cash and Cash Equivalents

For the Statement of Cash Flows, cash is defined as all monies in checking and savings accounts, certificates of deposit maturing, in one year or less, and cash on hand.

Income Tax Status

Red River Delta qualifies as a tax-exempt organization under Section 501(c)(6) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

Restricted Revenues

Restricted revenues in the restricted funds result from grants which have been restricted by the grantor for a specific purpose. Revenues in the restricted funds is recognized only to the extent that the related expenses have been incurred.

Concentration of Credit Risk

Red River Delta's operating deposits are concentrated in one financial institution. FDIC coverage is available up to \$100,000; amounts in excess of this are uninsured and are subject to loss should the bank fail (with a possible offset against the outstanding loans, if any). During the year ended September 30, 1996, the organization's bank balance did not exceed FDIC coverage.

Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations and changes in fund balances in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Comparative Data

The financial information for the year ended September 30, 1995, presented for comparative purposes, is not intended to be a complete financial statement presentation.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 1996

B - CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:

	September 30, 1996
Cash on Hand	\$ 488
Operating Account	9,087
Passbook savings account	6,718
Certificates of deposit	<u>22,821</u>
	<u>\$ 33,114</u>

The passbook savings account and certificates of deposit are pledged as collateral to secure the short-term note payable.

C - INTERFUND RECEIVABLES AND PAYABLES

The restricted grant funds had a negative cash balance of \$26,474 at September 30, 1996. The following schedule presents the assets and liabilities recorded with respect to this negative cash on deposit.

	September 30, 1996	
	Due From	Due to
	Unrestricted Operating Funds	Restricted Grant Funds
Operating Funds - Unrestricted	\$ -	\$ 26,474
Grant Funds - Restricted	<u>26,474</u>	<u>-</u>
Total	<u>\$ 26,474</u>	<u>\$ 26,474</u>

D - ACCOUNTS RECEIVABLE - RESTRICTED GRANT FUNDS

This amount represents money spent for budgeted program costs that will be reimbursed by LCLB. To date, program expenditures have been incurred by the following programs:

		September 30, 1996
D.A.R.E. Program	24-03-B-01-0017	\$ 149
D.A.R.E. Program	24-03-B-01-0012	<u>1,287</u>
Total		<u>\$ 1,436</u>

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Notes to the Financial Statements
 For the Year Ended September 30, 1998

E - ACCOUNTS PAYABLE - RESTRICTED GRANT FUNDS

This balance reflects amounts to be paid subsequent to year end for costs incurred and reimbursements due under the following programs:

		September 30, 1998
Ball Removal Specialist	94-81-1-0008	\$ 4,179
D.A.R.E. Program	95-81-1-1-8810	4,500
D.A.R.E. Program	95-81-1-1-8810	-64
Basic Training	96-88-A-0-8801	8,000
Conventional Officer Training	96-88-A-0-8801	11,408
D.A.R.E. State Training Center	95-094-811-8804	4,050
D.A.R.E. State Training Center	895-4-808	6,558
D.A.R.E. State Training Center	896-1-808	8,671
D.A.R.E. State Training Center	896-4-804	<u>4,163</u>
Total		<u>\$ 58,723</u>

F - DEFERRED REVENUES

Restricted grant funds, deferred revenues consist of advances from L.C.L.E. for the following program:

		September 30, 1998
D.A.R.E. Program	95-88-0-1-8808	<u>\$ 1,670</u>

Unrestricted grant funds, deferred revenues, consist of payments received/ prior to year end as follows:

	September 30, 1998
Northwest Contractual Agreement	\$ 12,000
Membership Dues	<u>2,110</u>
Total	<u>\$ 14,110</u>

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Thibodaux, Louisiana

Notes to the Financial Statements
 For the Year Ended September 30, 1996

I - PROGRAM INCOME

Matching funds for program costs in excess of required amounts represents program income that must be used in the reduction of future approved program costs. Program income was received and applied as follows for the year ended September 30, 1996:

	(Orig. Alloc. 92-11-01-000)	D.A.R.E. Program 92-01-01-000	D.A.R.E. Program 94-01-01-000
Balance, September 30, 1995	\$00	\$ 00	\$ -
Program Income Used	(50)	-	-
Program Income Received	-	-	181
Balance, September 30, 1996	<u>\$00</u>	<u>\$ 00</u>	<u>\$ 181</u>

II - PROPERTY AND EQUIPMENT

Property and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets, which range as follows:

	<u>Years</u>
Building and building addition	48
Furniture and equipment	5-7

The cost of office furniture and equipment amounting to \$141,564 for the year ended September 30, 1996 was purchased with grant funds for specific purposes. Any other sale or disposition requires the approval of L&LJE.

III - SHORT-TERM NOTE PAYABLE

Note payable to bank, due February 9, 1997 bearing interest at 4.80% and renewed until February 9, 1997, bearing interest at 5.00%, secured by a certificate of deposit in the amount of \$23,114. Amount due as of September 30, 1996:

September 30
1996
\$23,000

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Notes to the Financial Statements
 For the Year Ended September 30, 1998

J - LONG-TERM LIABILITIES

Note payable to a financial institution in monthly installments through March 1, 2017 of 1932, and is collateralized by land and building. The interest rate varied and is based on an index that is the weekly average yield on United States Treasury Securities adjusted to a constant maturity of one year. The rate in effect for the year ended September 30, 1998, was 8.625 percent.	September 30, 1998 \$41,744
Note payable to a financial institution, secured by automobile, bearing interest at 8.1054 per annum, principal and interest payable at \$333 per month due January, 1997.	1,000 47,439 1,233
Current Portion Long-Term Notes Payable	1,000 47,439 1,233 <u>\$49,672</u>

Estimated maturities on long-term debt for the next five years are as follows:

1997	\$ 5,232
1998	1,677
1999	1,837
2000	1,891
2001	2,070
Thereafter	36,541

K - OTHER INCOME

Other income consists primarily of tuition charged for state D.A.R.E. training programs. The amounts collected are used to defray associated costs not covered by the grants.

(continued)

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 1996

I. - RESTRICTED GRANT FUNDS

Red River Delta received and spent the following funds from Federal and state programs:

FUNDING PROGRAM	2000	Matching Contributions	2001	2002			2003		
				Budget		Total	Budget		Total
				2002	2003	\$,000	2002	2003	\$,000
Adult Mental Services 1995-01-0100	\$ 14,100	\$ -	\$ 14,100	\$ -	\$ 14,100	\$ 14,100	\$ -	\$ 14,100	\$ 14,100
Adult Mental Planning 1995-01-0101	4,000	500	4,500	-	4,500	4,500	-	4,500	4,500
Drug Intervention Class 1995-01-0102	31,000	-	31,000	-	31,000	31,000	-	31,000	31,000
Drug Treatment Court 1995-01-0103	29,000	-	29,000	—	29,000	29,000	—	29,000	29,000
Drug Treatment Court 1995-01-0104	29,000	-	29,000	—	29,000	29,000	—	29,000	29,000
Total Federal Funds				\$ 1,100	\$2,000	\$3,100	\$ 1,100	\$2,000	\$3,100
LA 001									
LA 001 State Training Center 1995-01-001	\$1,100	-	\$1,100	2,700	\$1,000	\$3,800	\$1,100	\$1,000	\$3,800
LA 001 State Training Center 1995-01-002	2,700	-	2,700	2,400	2,100	4,500	2,400	2,100	4,500
LA 001 State Training Center 1995-01-003	\$1,000	-	\$1,000	-	\$1,000	\$1,000	-	\$1,000	\$1,000
LA 001 State Training Center 1995-01-004	29,000	-	29,000	—	29,000	29,000	—	29,000	29,000
State Training 1995-01-005	2,000	-	2,000	-	2,000	2,000	-	2,000	2,000
Continental Office Training 1995-01-006	2,000	-	2,000	-	2,000	2,000	-	2,000	2,000
Enhanced Police Training 1995-01-007	4,000	-	4,000	-	4,000	4,000	-	4,000	4,000
State Training, Act 60 1995-01-008	4,000	-	4,000	—	4,000	4,000	—	4,000	4,000
Total State Funds				—	\$1,100	\$1,100	—	\$1,100	\$1,100
Total Funds				\$ 1,100	\$3,100	\$4,200	\$ 1,100	\$3,100	\$4,200

(continued)

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

Notes to the Financial Statements
For the Year Ended September 30, 1995

M - ACCRUED ANNUAL LEAVE

Red River Delta provides a leave policy that allows accumulation of accrued annual leave which is carried forward each year. Upon separation of employment, Red River Delta will pay up to three hundred hours of accrued accumulated annual leave. The remainder of accrued annual leave and all sick leave is cancelled. The amount accrued for the year ended September 30, 1995, was \$17,100.

N - RETIREMENT PLAN

Red River Delta maintains a Simplified Employee Pension Plan as defined in Section 408(a) of the Internal Revenue Code for those employees who qualify. The Board adopted a policy to contribute 8.5 percent of qualified employees' salary. The contribution for the year ended September 30, 1995 amounted to \$4115.

O - CONTINGENT LIABILITIES

Amounts received from the grantor agency is subject to audit and adjustment by the grantor. Any disallowed claims, including amounts already collected may constitute a liability of the corporation. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although Red River Delta reports such amounts, if any, to be immaterial.

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
 Pineville, Louisiana

Schedule of Federal Awards
 For the Year Ended September 30, 1986

Federal Grant/ Pass-Through Grant/ Program Title	Federal CFDA Number	Pass-Through Grant's Number	Reimbursements/ Expenditures
<u>U.S. Department of Justice</u>			
Passed Through State of Louisiana Louisiana Commission on Law Enforcement			
<u>Other Federal Assistance</u>			
Anti-Rapeoff Specialists	94-540	94-88-03-0049	\$ 54,155
LEOP Planning Funds for RPO's	95-540	95-88-01-0014	6,056
Drug Administration Grant	95-579	95-81-01-99-0000	16,497
Drug Free Schools Grant		28-86-71871-D	25,129
TOTAL FOR THE YEAR ENDED SEPTEMBER 30, 1986			\$126,337

TIM MILHOAN
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors:
Red River Delta Law Enforcement
Planning Council, Inc.
Ponchartraine, Louisiana

I have audited the financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1996, and have issued my report thereon dated March 11, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Red River Delta Law Enforcement Planning Council, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess for expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, the purpose of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of Red River Delta Law Enforcement Planning Council, Inc. for the year ended September 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Orlando, Louisiana

March 11, 2007

TOM MILHOAN
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors,
Red River Delta Law Enforcement
Planning Council, Inc.
Ponchartraine, Louisiana

I have audited the financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1998, and have issued my report thereon dated March 11, 1999.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Red River Delta Law Enforcement Planning Council, Inc. is the responsibility of Red River Delta Law Enforcement Planning Council, Inc. management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Red River Delta Law Enforcement Planning Council, Inc. compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the audit committee, management, Louisiana Comptroller of Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Baton Rouge, Louisiana
March 11, 1999

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROLS, STRUCTURE DESIGN
ADMINISTERING FEDERAL AWARDS**

To the Board of Directors
Red River Delta Law Enforcement Planning Council, Inc.
Planning Council, Inc.
Pineville, Louisiana

I have audited the financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1996, and have issued my report thereon dated March 11, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit for the year ended September 30, 1996, I considered the internal control structure of Red River Delta Law Enforcement Planning Council, Inc. in order to determine the auditing procedures for the purpose of expressing my opinion on the financial statements of Red River Delta Law Enforcement Planning Council, Inc. and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. I have addressed internal control structure policies and procedures relevant to my audit of the financial statements in a separate report dated March 11, 1997.

The management of Red River Delta Law Enforcement Planning Council, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Also, projections of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Continued

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal award programs in the following categories:

- **Accounting Controls**
 - General
 - Cash
 - Receivables
 - Receipts
 - Accounts payable and expenditures
 - Fund equities
 - Governmental financial statements

- **Administrative Controls**
 - General Requirements
 - Political activity
 - Civil rights
 - Cash management
 - Federal financial reports
 - Allowable costs/and principles
 - Administrative requirements

- **Specific Requirements**
 - Types of services allowed or not allowed
 - Eligibility
 - Matching, level of effort, or remaining and allowable
 - of amounts claimed or used for matching
 - Federal financial reports and claims for advances and reimbursements
 - Cost allocation
 - Special requirements

For all of the internal control structure categories listed in the preceding paragraph, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed controls risk.

During the year ended September 30, 1996, Red River Delta Law Enforcement Planning Council, Inc. had no major federal award programs and expended 100 percent of its total federal awards under the following nonmajor programs:

Ball Removal Specialist	94-18-13-0249
IRDF Planning Funds for RPI's	95-18-01-0214
Drug Administration Grant	83-10-0-98-0041
Drug Free Schools Grant	10-96-TL9-13

I performed tests of controls, as required by OMB Circular A-110, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant in preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

My consideration of the internal control structure policies and procedures used in administering federal grants would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal award program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Orlando, Louisiana
March 10, 1997

TOM MILHOAN
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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE
TO FEDERAL AWARD PROGRAMS**

To the Board of Directors
Red River Delta Law Enforcement
Planning Council, Inc.
Pineville, Louisiana

I have audited the financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1998, and have issued my report thereon dated March 11, 1997.

I have applied procedures to test the compliance of Red River Delta Law Enforcement Planning Council, Inc. with the following requirements applicable to its federal award programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended September 30, 1998:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable cost/expense principles
- Administrative requirements

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Red River Delta Law Enforcement Planning Council, Inc. compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of my procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that Red River Delta Law Enforcement Planning Council, Inc. had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Shreveport, Louisiana
March 11, 1997

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**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
NONMAJOR FEDERAL AWARD PROGRAM TRANSACTIONS**

To the Board of Directors
Red River Delta Law Enforcement
Planning Council, Inc.
Monroe, Louisiana

I have audited the financial statements of Red River Delta Law Enforcement Planning Council, Inc. (a nonprofit organization) as of and for the year ended September 30, 1995, and have issued my report thereon dated March 11, 1995.

In connection with my audit of the financial statements of Red River Delta Law Enforcement Planning Council, Inc. and with my consideration of the Organization's internal control structure used to administer federal award programs, as required by the Office of Management and Budget (OMB) Circular A-133, "Audit of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor federal award programs for the year ended September 30, 1995. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or restricted, eligibility, and special terms and provisions (if any) that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Red River Delta Law Enforcement Planning Council, Inc. compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items listed, the results of my procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not listed, nothing came to my attention that caused me to believe that Red River Delta Law Enforcement Planning Council, Inc. had not complied, in all material respects, with these requirements. Also, the results of my procedures did not disclose any material instances of noncompliance with these requirements.

This report is intended for the information of the audit committee, management, Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



Monroe, Louisiana
March 11, 1997

RED RIVER DELTA LAW ENFORCEMENT PLANNING COUNCIL, INC.
Pineville, Louisiana

**Schedule of Findings and Questioned Costs
For the Year Ended September 30, 1996**

Current Findings

There were no findings for the year ended September 30, 1996.

Prior Findings

Monthly subgrant Expenditure Report/Request For Funds and Quarterly Progress Reports were filed late.
Organization did not comply with cash management laws.

Red River Delta Law Enforcement Planning Council, Inc. addressed the findings and questioned costs that were reported in its audit report dated March 21, 1996 for the year ended September 30, 1995.

Monthly subgrant Expenditure Report/Request For Funds and Quarterly Progress Reports were timely filed for the year ended September 30, 1996.

Health Insurance did not cancel insured FDIC Health during the year ended September 30, 1996.